## EXHIBIT 1

## 08-13555-mg Doc 23665-1 Filed 12/22/11 Entered 12/22/11 12:10:09 **Exhibits** Pg 2 of 16 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	A.M. MCGREGOR ATTN: PRESIDENT & CEO 14900 PRIVATE DRIVE EAST CLEVELAND, OH 44112	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15638	Undetermined	No Liability Claim
2	A.M. MCGREGOR 14900 PRIVATE DRIVE EAST CLEVELAND, OH 44112	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/17/2009	15639	Undetermined	No Liability Claim
3	AVIVA INVESTORS NORTH AMERICA, INC. AS SUCCESSOR IN INTEREST TO AVQUAEST CAPITAL MASTER FUND, LTD. ATTN: SHANI HATFIELD 699 WALNUT STREET, SUITE 17000 DES MOINES, IA 50309	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	08/19/2011	67636	\$0.00	No Liability Claim
4	CAMERON MCKINNEY LLC C/O LEHMAN BROTHERS REAL EASTATE PARTNERS II LP ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28851	Undetermined	No Liability Claim
5	CAMERON MCKINNEY LLC A/C REPE LBREP III LLC ATTN: JUDY TURCHIN / JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	28852	Undetermined	No Liability Claim
6	CONTRARIAN FUNDS, LLC AS ASSIGNEE OF BARING EMERGING MARKETS DEBT FUND ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29340	\$5,585.00	No Liability Claim

## 08-13555-mg Doc 23665-1 Filed 12/22/11 Entered 12/22/11 12:10:09 Exhibits Pg 3 of 16 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
7	GABRIEL CAPITAL, L.P. 450 PARK AVENUE NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15125	\$8,542,177.00	No Liability Claim
8	HOKKAIDO INTL AIRLINES CO., LTD. ATTN: YOSHIKAZU OYAUCGI, EXECUTIVE MANAGING DIRECTOR NISHI 2-CHOME 9 KITA 1-JO CHUO KU SAPPORO HOKKAIDO, 060-0001 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22944	\$934,058.01	No Liability Claim
9	LEHMAN BROTHERS OFFSHORE PARTNERS LTD. TRANSFEROR: LEHMAN BROTHERS ALPHA TRANSPORT FUND, SPC 1271 AVENUE OF THE AMERICAS, 38TH FLOOR ATTN: ASHVIN RAO NEW YORK, NY 10020	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24609	\$14,531.86*	No Liability Claim
10	LEHMAN BROTHERS OFFSHORE PARTNERS LTD. TRANSFEROR: LEHMAN BROTHERS ALPHA TRANSPORT FUND, SPC 1271 AVENUE OF THE AMERICAS, 38TH FLOOR ATTN: ASHVIN RAO NEW YORK, NY 10020	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	24611	\$14,531.86*	No Liability Claim
11	M. STEVEN SEMBLER AND SANDRA C. SEMBLER, TENANTS BY ENTIRETY 1511 N. WESTSHORE BLVD., SUITE 300 TAMPA, FL 33615	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33251	\$824,000.00	No Liability Claim

### 08-13555-mg Doc 23665-1 Filed 12/22/11 Entered 12/22/11 12:10:09 **Exhibits** Pg 4 of 16 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
12	MASSACHUSETTS BAY TRANSPORTATION AUTHORITY C/O COLLEEN A MURPHY ESQ MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, P.C. ONE FINANCIAL CENTER BOSTON, MA 02111	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30549	Undetermined	No Liability Claim
13	MASSACHUSETTS BAY TRANSPORTATION AUTHORITY C/O COLLEEN A. MURPHY, ESQ. MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, P.C. ONE FINANCIAL CENTER BOSTON, MA 02111	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	31092	Undetermined	No Liability Claim
14	MASSACHUSETTS BAY TRANSPORTATION AUTHORITY C/O MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, P. C. ATTN: COLLEEN A. MURPHY, ESQ. ONE FINANCIAL CENTER BOSTON, MA 02111	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	31920	Undetermined	No Liability Claim
15	MASSACHUSETTS BAY TRANSPORTATION AUTHORITY C/O MINTZ, LEVIN, COHN, FERRIS GLOVSKY AND POPEO, P.C. ATTN: COLLEEN A. MURPHY, ESQ. ONE FINANCIAL CENTER BOSTON, MA 02111	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32319	\$807,304.81*	No Liability Claim

## 08-13555-mg Doc 23665-1 Filed 12/22/11 Entered 12/22/11 12:10:09 **Exhibits** Pg 5 of 16 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
16	ONDERLINGE WAARBORGMAATSCHAPPIJ CENTRALE ZORGVERZEKERAARS GROEP, ZORGVERZEKERAAR U.A. (""CZ"") ATTN: MASCHA VERHOEVEN RINGBAAN WEST 236 POSTBUS 90152 5000 LD TILBURG, 5038 KE NETHERLANDS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31544	\$188,056.71*	No Liability Claim
17	PICERNE DEVELOPMENT CORP OF FLORIDA ATTN: RICHARD HALEY C/O RICHARD R. HALEY 247 NORTH WESTMONTE DRIVE ALTAMONTE SPRINGS, FL 32714	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/17/2009	8541	\$1,080.00	No Liability Claim
18	PRIMUS TELECOMMUNICATIONS CANADA INC 5343 DUNDAS STREET W., SUITE 400 TORONTO, ON M9B 6K5 CANADA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14708	\$1,332,065.25*	No Liability Claim
19	PRIMUS TELECOMMUNICATIONS CANADA INC 5343 DUNDAS STREET W., SUITE 400 TORONTO, ON M9B 6K5 CANADA	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/17/2009	14709	\$1,332,065.25*	No Liability Claim

## 08-13555-mg Doc 23665-1 Filed 12/22/11 Entered 12/22/11 12:10:09 Pg 6 of 16 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
20	SAPHIR FINANCE PLC - SERIES 2006-3 CLASS A3 C/O BANK OF NEW YORK MELLON - LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25918	Undetermined	No Liability Claim
21	SAPHIR FINANCE PLC - SERIES 2006-3 CLASS A3 C/O BANK OF NEW YORK MELLON - LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25919	Undetermined	No Liability Claim
22	SAPHIR FINANCE PLC - SERIES 2006-3 CLASS A4 C/O BANK OF NEW YORK MELLON - LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25916	Undetermined	No Liability Claim

### 08-13555-mg Doc 23665-1 Filed 12/22/11 Entered 12/22/11 12:10:09 **Exhibits** Pg 7 of 16 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
23	SAPHIR FINANCE PLC - SERIES 2006-3 CLASS A4 C/O BANK OF NEW YORK MELLON - LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25917	Undetermined	No Liability Claim
24	SBA COMMUNICATIONS CORPORATION C/O JOHN J. MONAGHAN, ESQ. HOLLAND & KNIGHT LLP 10 ST. JAMES AVENUE BOSTON, MA 02116	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22612	\$49,566,165.00	No Liability Claim
25	STICHTING PENSIOENFONDS ABP C/O APG ASSET MANAGEMENT US INC ATTN: MARK SINGER 666 THIRD AVE, SECOND FLOOR NEW YORK, NY 10017	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21963	\$13,765,430.00*	No Liability Claim
26	THE BANK OF NEW YORK MELLON AS SWAP CONTRACT ADMIN STRUCTURED ADJUSTABLE RATE MORTGAGE LOAN TRUST MORTGAGE PASS-THROUGH CERTIFICATES, SERIES 2004-15 ATTN: MARTIN FEIG, VICE PRESIDENT 101 BARCLAY STREET; 8 WEST NEW YORK, NY 10286	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14606	Undetermined	No Liability Claim

### 08-13555-mg Doc 23665-1 Filed 12/22/11 Entered 12/22/11 12:10:09 **Exhibits** Pg 8 of 16 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 233: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
27	VANGUARD 30-40 YEAR DURATION EURO INDEX FUND, A SUB-FUND OF VANGUARD INVESTMENT SERIES PLC ATTN: MICHAEL DRAYO PO BOX 2600 VALLEY FORGE, PA 19482	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43963	\$502,244.11	No Liability Claim
28	VANGUARD U.S. FUTURES FUND, A SUB-FUND OF VANGUARD INVESTMENT SERIES PLC ATTN: MICHAEL DRAYO PO BOX 2600 VALLEY FORGE, PA 19482	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16709	\$302,960.74	No Liability Claim
29	WELLS FARGO BANK, NATIONAL ASSOCIATION, NOT INDIVIDUALLY BUT SOLELY IN ITS CAPACITY AS TRUSTEE PURSUANT TO VARIOUS TRUST AGREEMENTS C/O WELLS FARGO BANK, NATIONAL ASSOCIATION ATTN: MARY SOHLBERG, MAC N9311- 161 625 MARQUETTE AVENUE MINNEAPOLIS, MN 55479	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	33087	Undetermined	No Liability Claim

**TOTAL** \$78,132,255.60

## EXHIBIT 2

### 08-13555-mg Doc 23665-1 Filed 12/22/11 Entered 12/22/11 12:10:09 Exhibits Pg 10 of 16 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	ARES ENHANCED CREDIT OPPORTUNITIES MASTER FUND LP STATE STREET BANK ATTN: JONATHAN LONG 200 CLARENDON STREET, 6TH FLOOR BOSTON, MA 02116	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21852	\$22,635,513.41	No Liability Claim
2	C.M. LIFE INSURANCE COMPANY C/O MASSACHUSETTS MUTAL LIFE INSURANCE COMPANY ATTN: MICHELE KUNITZ 1500 MAIN STREET TS28 SPRINGFIELD, MA 01115	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	23644	Undetermined	No Liability Claim
3	C.M. LIFE INSURANCE COMPANY C/O MASSACHUSETTS MUTAL LIFE INSURANCE COMPANY ATTN: MICHELE KUNITZ 1500 MAIN STREET TS28 SPRINGFIELD, MA 01115	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23645	Undetermined	No Liability Claim
4	CHINA DEVELOPMENT BANK CORPORATION NO.29, FUCHENGMENWAI STREET XICHENG DISTRICT ATTN: MS. ZHAO JIAXING, LAW AFFAIRS DEPT. BEIJING, CHINA	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	11/16/2009	65580	\$13,423,051.72*	No Liability Claim
5	CHINA DEVELOPMENT BANK CORPORATION NO.29, FUCHENGMENWAI STREET XICHENG DISTRICT ATTN: MS. ZHAO JIAXING, LAW AFFAIRS DEPT. BEIJING, CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/16/2009	65581	\$13,423,051.72*	No Liability Claim

## 08-13555-mg Doc 23665-1 Filed 12/22/11 Entered 12/22/11 12:10:09 Exhibits Pg 11 of 16 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
6	EVERGREEN SOLAR, INC. ATTN: CHRISTIAN M. EHRBAR 138 BARTLETT STREET MARLBOROUGH, MA 01752	08-13893 (JMP)	Lehman Brothers OTC Derivatives Inc.	09/22/2009	28006	Undetermined	No Liability Claim
7	EVERGREEN SOLAR, INC. ATTN: CHRISTIAN M. EHRBAR 138 BARTLETT STREET MARLBOROUGH, MA 01752	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28007	Undetermined	No Liability Claim
8	INGRAM PENSION PLAN/NY LIFE CO. TTEE INGRAM INDUSTRIES RETIREMENT PLAN TRANSFEROR: LEHMAN BROTHERS ALPHA TRANSPORT FUND, SPC C/O INGRAM INDUSTRIES INC. 4400 HARDING ROAD ATTN: JEFF BELSER NASHVILLE, TN 37205	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24608	\$128,547.88*	No Liability Claim
9	JENNERS POND C/O SIMPSON SENIOR SERVICES ATTN: JAMES J. KONIZEWSKI, CHIEF FINANCIAL OFFICER 150 MONUMENT ROAD SUITE 105 BALA CYNWYD, PA 19004-1725	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	34298	\$826,841.00	No Liability Claim
10	JENNERS POND ATTN: CHIEF FINANCIAL OFFICER C/O SIMPSON SENIOR SERVICES 150 MONUMENT ROAD, SUITE 105 BALA CYNWYD, PA 19004-1725	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	34299	\$826,841.00	No Liability Claim

## 08-13555-mg Doc 23665-1 Filed 12/22/11 Entered 12/22/11 12:10:09 Exhibits Pg 12 of 16 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
11	MAGNETAR CONSTELLATION MASTER FUND LTD MAGNETAR CAPITAL LLC 1603 ORRINGTON AVENUE, 13TH FLOOR EVANSTON, IL 60201	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12700	\$20,130,595.00	No Liability Claim
12	MAGNETAR CONSTELLATION MASTER FUND, LTD C/O MAGNETAR FINANCIAL LLC 1603 ORRINGTON AVENUE, 13TH FLOOR ATTN: SUSAN FURMAN EVANSTON, IL 60201	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/15/2009	12722	\$20,130,595.00	No Liability Claim
13	PRIMUS CLO I LTD C/O WALKERS SPV LIMITED WALKER HOUSE, 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-2002 CAYMAN ISLANDS	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	01/30/2009	2282	\$8,400,000.00*	No Liability Claim
14	PRIMUS CLO I LTD C/O WALKERS SPV LIMITED WALKER HOUSE, 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-2002 CAYMAN ISLANDS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/30/2009	2283	\$8,400,000.00*	No Liability Claim
15	SMURFIT KAPPA ACQUISITIONS F/K/A JSG ACQUISTITIONS F/K/A MDCP ACQUISITIONS I ATTN: BRENDAN GLYNN BEECH HILL DUBLIN, 4 IRELAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15914	\$567,457.00	No Liability Claim

## 08-13555-mg Doc 23665-1 Filed 12/22/11 Entered 12/22/11 12:10:09 Exhibits Pg 13 of 16 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
16	SOUTHERN PACIFIC SECURITIES 05-1 PLC C/O CAPITA TRUST COMPANY LIMITED ATTN: EMMA HAMLEY 7TH FLOOR, PHOENIX HOUSE 18 KING WILLIAM STREET LONDON, EC4N 7HE UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	28740	\$86,513.76*	No Liability Claim
17	SOUTHERN PACIFIC SECURITIES 05-1 PLC CAPITA TRUST COMPANY LIMITED ATTN: EMMA HAMLEY 7TH FLOOR, PHOENIX HOUSE 18 KING WILLIAM STREET LONDON, EC4N 7HE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28828	\$86,513.76*	No Liability Claim
18	TUDOR BVI GLOBAL PORTFOLIO L.P., THE TUDOR INVESTMENT CORPORATION, PROCESS AGENT ATTN: STEPHEN N. WALDMAN 1275 KING ST. GREENWICH, CT 06831	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27668	\$299,947.80*	No Liability Claim
19	TURKIYE SINAI KALKINMA BANKASI AS ATTN: KORHAN AKLAR MECLISI MEBUSAN CAD. 81 FINDIKLI 34427 ISTANBUL, TURKEY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15806	\$1,127,080.00*	No Liability Claim

## 08-13555-mg Doc 23665-1 Filed 12/22/11 Entered 12/22/11 12:10:09 Exhibits Pg 14 of 16 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
20	ZWINGER OPCO 6BV C/O WHITEHALL MANAGEMENT SERVICES BV ATTN: GERARD MEIJSSEN, MANAGING DIRECTOR D-TOWER 11TH FLOOR STRAWINSKYLAAN 1161 AMSTERDAM, 1077 XX NETHERLANDS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26679	\$1,262,060.00*	No Liability Claim
					TOTAL	\$111,754,609.05	

## EXHIBIT 3

# 08-13555-mg Doc 23665-1 Filed 12/22/11 Entered 12/22/11 12:10:09 Exhibits Pg 16 of 16 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	BANK SARASIN & CO LTD C/O BAR & KARRER AG, ATTN: PETER HSU BRANDSCHENKESTRASSE 90 8027 ZURICH SWITZERLAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22808	\$578,051.03	No Liability Claim
2	BANK SARASIN & CO LTD C/O BAR & KARRER AG, ATTN: PETER HSU BRANDSCHENKESTRASSE 90 8027 ZURICH SWITZERLAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22809	\$200,947.86	No Liability Claim
3	BANK SARASIN & CO LTD C/O BAR & KARRER AG, ATTN: PETER HSU BRANDSCHENKESTRASSE 90 8027 ZURICH SWITZERLAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22810	\$260,123.69	No Liability Claim
4	BANK SARASIN & CO LTD C/O BAR & KARRER AG, ATTN: PETER HSU BRANDSCHENKESTRASSE 90 8027 ZURICH SWITZERLAND	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/21/2009	22811	\$578,051.03	No Liability Claim
5	BANK SARASIN & CO LTD C/O BAR & KARRER AG ATTN: PETER HSU BRANDSCHENKESTRASSE 90 8027 ZURICH, SWITZERLAND	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/21/2009	22957	\$200,947.86	No Liability Claim
					TOTAL	\$1,818,121.47	

<sup>\* -</sup> Indicates claim contains unliquidated and/or undetermined amounts